



Substitute House Bill No. 7100

Public Act No. 17-189

***AN ACT CONCERNING AMERICAN LEGION STATE FUND
COMMISSION TRANSPARENCY AND MUNICIPAL OPTION
PROPERTY TAX EXEMPTIONS FOR CERTAIN VETERANS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective from passage*) (a) As used in this section, (1) "personal information" means information capable of being associated with a particular individual through one or more identifiers, including, but not limited to, an individual's first name or first initial and last name, a Social Security number, a driver's license number, a state identification card number, an account number, a credit card or debit card number, a financial record, a passport number, an alien registration number, a health insurance identification number or any military identification information, and does not include publicly available information that is lawfully made available to the general public from federal, state or local government records or widely distributed media, and (2) "military identification information" means information identifying a person as a member of the armed forces, as defined in section 27-103 of the general statutes, or a veteran, as defined in said section, including, but not limited to, a selective service number, military identification number, discharge document, military identification card or military retiree identification card.

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(b) (1) Except as provided in subsection (c) of this section, any record of the American Legion related to the administration of the Soldiers, Sailors and Marines Fund, which fund is described in sections 27-138 to 27-140, inclusive, of the general statutes, shall be deemed a public record, as defined in section 1-200 of the general statutes, and disclosed to the extent required of any such public record under the Freedom of Information Act, as defined in said section.

(2) The Treasurer, as custodian and trustee of the Soldiers, Sailors and Marines Fund under section 27-138 of the general statutes, may access any such record and shall be the public agency for purposes of any request made for any such record pursuant to the Freedom of Information Act.

(c) The Treasurer shall not disclose the personal information of any individual who (1) makes a gift, bequest or donation to the fund, or (2) is an applicant for, or a recipient of, aid from the fund unless any such disclosure is for purposes of (A) administering aid from the fund, (B) assisting any such applicant or recipient in obtaining aid from any other government or private program, or (C) complying with a court order.

Sec. 2. Subsection (b) of section 12-81g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*):

(b) (1) Effective for the assessment year commencing October 1, 2013, and each assessment year thereafter, any municipality may, upon approval by its legislative body or, in any town in which the legislative body is a town meeting, by the board of selectmen, provide that, in lieu of the additional exemption prescribed under subsection (a) of this section, any person entitled to an exemption from property tax in accordance with subdivision (20) of section 12-81, reflecting any

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increase made pursuant to the provisions of section 12-62g, who has a disability rating of one hundred per cent, as determined by the United States Department of Veterans Affairs, shall be entitled to an additional exemption from such tax in an amount equal to three times the amount of the exemption provided for such person pursuant to subdivision (20) of section 12-81, provided such person's total adjusted gross income as determined for purposes of the federal income tax, plus any other income not included in such adjusted income, excluding veterans' disability payments, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, is not more than ~~[twenty-one]~~ twenty-four thousand dollars if such person is married or not more than ~~[eighteen]~~ twenty-one thousand dollars if such person is not married.

(2) The provisions of this subsection shall not limit the applicability of the provisions of subsection (a) of this section for persons not eligible for the property tax exemption provided by this subsection.

Sec. 3. (NEW) (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*) (a) Any municipality, upon approval by its legislative body, may provide that any veteran, as defined in subsection (a) of section 27-103 of the general statutes, which veteran is a resident of such municipality and ineligible for an exemption from property tax under subdivisions (19) to (21), inclusive, of section 12-81 of the general statutes, shall be entitled to an exemption from property tax, provided such veteran's qualifying income does not exceed (1) the maximum amount applicable to an unmarried person, as provided under section 12-81~~l~~ of the general statutes, as amended by this act, or (2) an amount established by the municipality, not exceeding the maximum amount under section 12-81~~l~~ of the general statutes, as amended by this act, by more than twenty-five thousand dollars. The exemption provided for under this

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section shall be applied to the assessed value of any such veteran's property and, at the municipality's option, may be in an amount up to five thousand dollars or in an amount up to five per cent of such assessed value.

(b) (1) Any veteran described in subsection (a) of this section who claims an exemption from taxation under this section shall give notice to the town clerk of such municipality that he or she is entitled to such exemption.

(2) Any such veteran submitting a claim for such exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which application shall include (A) a certified copy of such veteran's military discharge document, as defined in section 1-219 of the general statutes, or (B) in the absence of such certified copy, at least two affidavits of disinterested persons showing that the claimant was honorably discharged from, or released under honorable conditions from active service in, the armed forces, as defined in section 27-103 of the general statutes, provided the assessor may further require such claimant to be examined by such assessor under oath concerning such facts. Each such application shall include a copy of such veteran's federal income tax return, or in the event such a return is not filed such evidence related to income as may be required by the assessor, for the tax year of such veteran ending immediately prior to the assessment date with respect to which such exemption is claimed. Such town clerk shall record each such affidavit in full and shall list the name of such veteran, and such service shall be performed by such town clerk without remuneration. No assessor, board of assessment appeals or other official shall allow any such claim for exemption unless evidence as specified in this section has been filed in the office of such town clerk. Any such veteran who has filed for such exemption and received approval for the first time shall be required to

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file for such exemption biennially thereafter, subject to the provisions of subsection (c) of this section.

(3) The assessor of such municipality shall annually make a certified list of all such veterans who are found to be entitled to exemption under the provisions of this section, which list shall be filed in the town clerk's office and shall be prima facie evidence that any such veteran whose name appears on such list is entitled to such exemption, subject to the provisions of subsection (c) of this section, as long as he or she continues to reside in such municipality and as long as the legislative body of such municipality continues to provide for such exemption. Such assessor may, at any time, require any such veteran to appear before such assessor for the purpose of furnishing additional evidence, provided any such veteran who, by reason of total disability, is unable to so appear may furnish such assessor a statement from such veteran's attending physician or an advanced practice registered nurse certifying that such veteran is totally disabled and unable to make a personal appearance and such other evidence of total disability as such assessor may deem appropriate.

(4) No such veteran may receive such exemption until such veteran has proven his or her right to such exemption in accordance with the provisions of this section, together with such further proof as may be required under such provisions. Exemptions so proven shall take effect on the next succeeding assessment day.

(c) Any such veteran who has submitted an application and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each veteran presumed to be qualified pursuant to this subsection. If any such veteran has qualifying income in excess of the maximum allowed under subsection (a) of this section, such veteran shall notify the

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assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such veteran has reapplied and again qualified for such exemption. Any such veteran who fails to notify the assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to such exemption improperly taken.

Sec. 4. Section 12-81l of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*):

Whenever used in sections 12-81f, 12-81g, as amended by this act, 12-81i, [and] 12-81j and section 3 of this act, "qualifying income" means, with respect to any person making application for exemption from property tax as provided under any of said sections, such person's total adjusted gross income as determined for purposes of the federal income tax plus any other income not included in such adjusted gross income, individually if unmarried, or jointly with spouse if married, during the calendar year ending immediately preceding the filing of a claim for any such exemption, but does not include veterans' disability payments. For purposes of determining eligibility for any of such exemptions, such qualifying income may not exceed fourteen thousand dollars, if unmarried, or sixteen thousand dollars, jointly with spouse, if married, provided in no event shall such maximum amounts of qualifying income with respect to any such person be less than the maximum amount of such qualifying income in the case of a married or unmarried person, whichever is applicable, under subsection (b) of section 12-170aa, and in the event that such maximum qualifying income under this section is less than the comparable amount under said subsection (b) of section 12-170aa for any assessment year, such amount under this section shall be made equivalent to that under said subsection (b) of section 12-170aa for

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purposes of determining eligibility under this section for such assessment year.

Approved July 10, 2017